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UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
WASHINGTON, D.C. 20460



OFFICE OF AIR AND  
RADIATION

December 15, 2022

Dear ENERGY STAR® Residential Window, Door, and Skylight Partner or Other Interested Stakeholder,

The Inflation Reduction Act (IRA) amends Section 25C federal income tax credits to allow credit for purchasing windows, doors or skylights that meet ENERGY STAR Most Efficient requirements, starting in 2023. The Environmental Protection Agency (EPA) has already finalized 2023 recognition criteria for windows and doors, and is now pleased to share proposed recognition criteria for [Residential Skylights and Tubular Daylighting Devices \(TDDs\) for ENERGY STAR Most Efficient 2023](#). Stakeholders are invited to provide written comments on these criteria no later than **January 19, 2023**, to [MostEfficient@energystar.gov](mailto:MostEfficient@energystar.gov).

ENERGY STAR Most Efficient is a distinction that recognizes products that deliver cutting edge energy efficiency along with the latest in technological innovation. It is an award that truly represents the best of ENERGY STAR. To help establish criteria that represented the top-level performance of the skylight category, EPA considered analysis of the currently certified products in the National Fenestration Ratings Council's (NFRC's) certified product directory (CPD) and current criteria established in Canada, recognizing that the Canadian and U.S. fenestration markets are closely tied with multiple companies selling in both markets. The current Canadian ENERGY STAR skylight criteria is U = 0.40 (Btu/h ft<sup>2</sup> F). In addition, EPA also received some suggestions from industry. EPA appreciates the collaborative input and did consider the suggestions.

Based on this review, EPA has identified a level that will recognize the best of skylights and TDDs. The skylight market is quite small with a modest number of manufacturers in comparison to windows (about 2% of the sales volume). EPA's proposed criteria would recognize the best performing model lines from multiple manufacturers. Even smaller still, the TDD market is comprised of only a few key manufacturers. The level EPA proposes will recognize an elite set of the total products.

**Summary of Key Criteria:**

**Most Efficient Skylights and Tubular Daylighting Devices (TDDs):** EPA proposes that the Northern Zone U-factor criteria be set at  $\leq 0.40$  with 'any' SHGC. EPA also proposes that the North-Central, South-Central, and Southern Zone U-factor criteria be set at  $\leq 0.43$  and the SHGC be set at  $\leq 0.23$ .

Energy Efficiency Requirements for Most Efficient Skylights		
Climate Zone	U-Factor <sup>1</sup>	SHGC <sup>2</sup>
Northern	$\leq 0.40$	Any
North-Central	$\leq 0.43$	$\leq 0.23$
South-Central		

Southern

<sup>1</sup> Btu/h ft<sup>2</sup>·°F

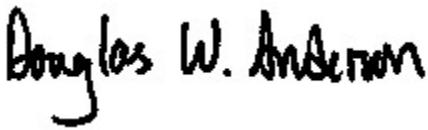
<sup>2</sup> Solar Heat Gain Coefficient

EPA welcomes stakeholder feedback on this proposal provided **no later than January 19, 2023**, to [MostEfficient@energystar.gov](mailto:MostEfficient@energystar.gov). All comments will be posted to [ENERGY STAR Most Efficient 2023 Criteria Development](#) unless the commenter requests otherwise.

If you have any questions or concerns about the specification, please contact [windows@energystar.gov](mailto:windows@energystar.gov) or myself at [anderson.doug@epa.gov](mailto:anderson.doug@epa.gov).

Thank you for your continued support of the ENERGY STAR program.

Sincerely,



Douglas W. Anderson  
Product Manager for Windows, Doors, and Skylights  
ENERGY STAR Labeled Products

For more information, visit: [www.energystar.gov](http://www.energystar.gov)